



**Mississippi**  
**Application for Automatic Six-Month Extension**  
**for Composite Partnership Income Tax Return**

**WCC**

Page 1

An automatic 6-month extension of time from the original due date will be allowed if Form 83-182 is properly filed by the due date with all required taxes remitted. For a calendar year filer, the due date is extended from March 15 to September 15. Additional extensions of time beyond the 6-month automatic extension will not be granted. The State Tax Commission will not return a confirmation.

► For Calendar Year     Or Fiscal Year Ending     FEIN  -

Name of Corporation \_\_\_\_\_

Mailing Address \_\_\_\_\_

City     State   ZIP + 4     Telephone  (  )

1. If this tax year is for less than 12 months, enter date tax year begins     and ends

Check reason: ☐ Initial Return ☐ Final Return ☐ Change in Accounting Period ☐ Other

**Round All Amounts to Nearest Dollar**

2. Amount of Payment ►

**Note:** If you are a calendar year filer you should enter the four digit tax year (e.g., 2001). If you are a fiscal year filer, skip the calendar year block and enter the six digit fiscal year ending (mmddyy).

Partnerships electing to file a composite return on behalf of one or more nonresident partners, must file Form 86-106, Composite Partnership Income Tax Return, along with all necessary supplemental forms, by the 15th day of the third month following the close of the accounting period.

A partnership filing a composite return may obtain an automatic 6-month extension of time to file by completing and submitting this extension, Form 83-182. A separate extension is not required by any qualifying partner included in the composite filing.

A composite filing allows for the payment of tax levied on the income of one or more qualifying non-resident partners. Assuming the composite return is properly filed and all taxes, including applicable interest and penalty, are paid, the individual is relieved of their separate individual filing requirement. For questions about who qualifies to be included in a composite filing, see Mississippi Income Tax Regulation 901. In general, any non-resident individual may qualify to be included in a composite filing. Once an individual elects to be included in a composite filing, they must continue to file in this manner.

Underestimate, late payment, and any other interest and penalties will be determined on the composite income.

Mail to: Office of Revenue  
P.O. Box 23050  
Jackson, MS 39225-3050

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

\_\_\_\_\_  
Signature of Officer or Agent\_\_\_\_\_  
Title\_\_\_\_\_  
Date